

# General Supervision System Listen and Learn Series

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# Time and Effort Reporting

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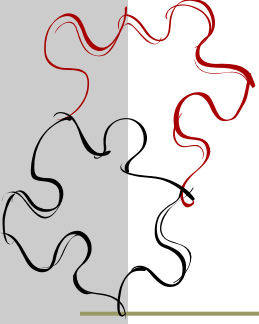
- OMB Circular A-87 provides detailed rules on the use of federal funds
- [http://www.whitehouse.gov/omb/circulars\\_a087\\_2004](http://www.whitehouse.gov/omb/circulars_a087_2004)



# Time and Effort Reporting

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- Pertains only to employees paid with federal funds



# Employees working on a single federal cost objective

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- Must certify semi-annually
- Must be signed by employee (Form 1) OR
- May be signed by supervisor who has first-hand knowledge of employee's work (Form 2)
- Date of signature must be subsequent to end of certification period
- Federal cost objectives must be specified



# Excellent Resource

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Materials excepted from:


<http://dpi.wi.gov/sped/pdf/time-effort-TA.pdf>

# Sample semi-annual certification forms


## ■ Form 1 – prepared by employee

\*\*\*Janesville School District Semi-Annual Certification Form\*\*\*

Employee: <u>Forrest Thompson</u>	Title: <u>EBD Teacher</u>
Federal Program: <u>IDEA</u>	CFDA: <u>84.027</u>
Reporting Period: <u>July 1, 2009-December 31, 2009</u>	Fiscal Year: <u>2010</u>

I have worked 100% under the following single cost objective: 

*Ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.*

Signature: Forrest Thompson      Date: 01/15/2010 

Even if this teacher is funded with both IDEA dollars and local dollars, he works for a single cost objective and is only required to sign semi-annual certification.

Signed after the reporting period



# Sample semi-annual certification forms

- Form 2 – prepared and signed by supervisor with first-hand knowledge

\*\*\*Janesville School District Semi-Annual Certification Form\*\*\*

This is to certify that the following individuals have worked 100% of their time from July 1, 2009 through December 31, 2010 (FY 2010) under the IDEA (CFDA 84.027) cost objective:

*Ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.*

**School:** Monroe Elementary

Name	Position
Susan Felt	Speech & Language Pathologist
Lynette Vlasak	Occupational Therapist
Matthew Dasse	LD Teacher

I have first-hand knowledge of the work performed by these individuals.

Rebecca Hill, Principal, Monroe Elementary

Signature: *Rebecca Hill*

Date: *01/15/2010*



# Employees working on multiple cost objectives

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- Must complete and sign Personnel Activity Reports that reflect an after-the-fact distribution of the activities for which the employee is compensated
- Must be done at least monthly
- Must coincide with one or more pay periods.
- Date of signature must be subsequent to end of certification period
- Federal cost objectives must be specified
- Supervisor must sign





# SAU Must

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- At least twice a year, make a comparison of actual costs (based on monthly personnel activity reports) to budgeted distributions
- Adjust the federal program charges when actual effort did not support budgeted distributions.

# Sample Personnel Activity Report

## \*\*\*Janesville School District Personnel Activity Report\*\*\*

Employee: Joy Binstock

Title: Psychologist

Reporting Period: April 1- 30, 2010

Fiscal Year: 2010

Cost Objective	Program	Distribution of Time	# of Hours of Time
Special Education	IDEA Flow-Through / CFDA 84.027	15%	26.5
Special Education	Non-Federal Activities (aidable costs)	70%	123
Regular Education	Non-Federal Activities	15%	26.5
Indirect Time	Vacation / Sick Leave	0%	0
		100%	176

There must be supporting documentation demonstrating how these hours were determined

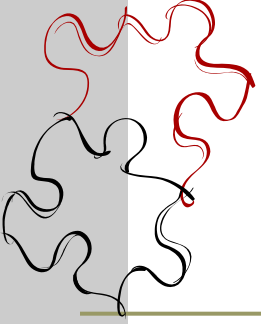
There is 176 total work hours in the month of April

I hereby certify this report is an after-the-fact determination of the total activity and actual effort expended for the period indicated, and I have full knowledge of 100% of these activities.

Signature: *Joy Binstock*

Date: *05/03/2010*

PARs are "after the fact" and the signature date must reflect this  
A supervisor's signature is not required



# Questions?